



W.P.(MD) No. 19227 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 19227 of 2025
and
W.M.P.(MD) No.14756 of 2025**

Tvl. Annamalaiar Mills Private Limited,
rep. by its Managing Director S.Jayabalan.

... Petitioner

Vs

The Deputy State Tax Officer,
Dindigul Rural Assessment Circle,
Dindigul.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for records pertaining to the impugned order passed by the respondent vide his order in Ref. No. 33AABCA5628G1Z0/2017-18 dated 14-12-2023 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.



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For petitioner : Mr. A.Satheesh Murugan

For respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent.

2. The petitioner is before this Court against the impugned order, dated 14.12.2023, wherein the demand has been confirmed for the tax period 2017-18. The impugned order has been preceded the notice in DRC 01A, dated 27.09.2023, DRC 01, dated 28.09.2023 and three personal hearing notices dated 02.11.2023, 20.11.2023 and 29.11.2023. However, the petitioner has not responded to the same and therefore, the demand has been confirmed against the petitioner.



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3. It is noticed that under similar circumstances, this Court has come to rescue of the persons like petitioner by quashing the impugned order on terms. There are no other circumstances to take a different view of the matter.

4. Considering the same, this Writ Petition is disposed of by quashing the impugned order on terms subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

5. The petitioner shall file a reply to the notice in DRC 01 dated 28.09.2023 by treating the impugned order as addendum to the Show Cause Notice.

6. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the petitioner.

7. In case, the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in



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accordance with law as if this Writ Petition was dismissed *in limine* today.

8. This Writ Petition is disposed of, with the above observations. No costs.

Consequently, connected miscellaneous petition is closed.

Index : Yes / No

Internet : Yes / No

apd

16.07.2025

(1/6)

To

The Deputy State Tax Officer,
Dindigul Rural Assessment Circle,
Dindigul.



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C.SARAVANAN, J.

apd

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